

Commonwealth of Virginia
Board of Accountancy
3600 West Broad Street, Suite 378
Richmond, Virginia 23230-4916
Office (804) 367-8505, Fax (804) 367-2174
Website <http://www.boa.virginia.gov>
E-mail boa@boa.state.va.us



Virginia Board of Accountancy
ORIGINAL CPA CERTIFICATE APPLICATION
Fee \$24.00

**A check or money order payable to the TREASURER OF VIRGINIA
must be mailed with your application package.
APPLICATION FEES ARE NOT REFUNDABLE.**

1. Name _____
First Middle Last Generation
(SR, JR, III, etc.)
2. Social Security Number

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(Application will not be accepted without a Social Security Number or Control Number. See below. *)
3. Date of Birth _____
4. Street Address (P.O. Box not accepted) _____
City, State, Zip Code _____
5. E-mail Address _____
6. Telephone & Other Numbers _____
(Please include your area codes) Telephone Facsimile Beeper/Cellular
7. Month and year in which **Uniform CPA Examination** was successfully completed _____
State in which **Uniform CPA Examination** was successfully completed _____
8. Month and year in which **AICPA Ethics Examination** was successfully completed _____
State in which **AICPA Ethics Examination** was successfully completed _____

☐ Submit a copy of the ethics certificate of completion with this completed application. **Please note that Virginia accepts only the AICPA Ethics Examination.**

☐ If it has been more than three years since you have completed the **Uniform CPA Examination**, submit evidence of having met the continuing professional education requirements established in **18 VAC 5-21-170 A 3** or **B 3**, whichever is applicable, of the *Virginia Board of Accountancy Regulations*.

** State law requires every applicant for a license, certificate, registration or other authorization to engage in a business, trade, profession or occupation issued by the Commonwealth to provide a social security number or a control number issued by the Virginia Department of Motor Vehicles.*

FOR OFFICE USE ONLY	FEE PAID	DATE RECEIVED	ISSUE DATE	CERTIFICATE NUMBER

9. Do you certify that you have at least one year of experience consisting of full- or part-time employment that extends over a period of no less than a year and no more than three years and includes no fewer than 2,000 hours? **NOTE:** The experience may include providing any type of service or advice involving the use of accounting, management, financial, tax, or consulting advisory skills or services. Acceptable experience shall include employment in government, industry, academia, or public accounting or related services. A non-CPA certificate holder may supervise the applicant's experience, although, when completing the application for a CPA certificate, the experience must be verified by a valid CPA certificate holder from Virginia or another state. See **18 VAC 5-21-30 D** of the *Virginia Board of Accountancy Regulations*.

No ☐ **STOP! You are not eligible for a CPA certificate in Virginia.**

Yes ☐ If yes, attach a **Verification of Experience Form** documenting at least one year of experience as defined above.

10. Will you be providing supervisory services involving the practice of public accounting, and signing or authorizing another person to sign the financial statements on behalf of the firm? The "*practice of public accounting*," as defined in **18 VAC 5-21-10** of the *Virginia Board of Accountancy Regulations*, means the giving of an assurance, in a report or otherwise, whether expressly or implicitly, unless this assurance is given by an employee to his employer. "*Assurance*" is defined in **18 VAC 5-21-10** as any act or action, whether written or oral, expressing an opinion or conclusion about the reliability of a financial statement or about its conformity with any financial accounting principles or standards.

No ☐

Yes ☐ In addition to the statement concerning your experience as described in question 9 above, the **Verification of Experience Form** must include a representation that you have completed one year of additional experience in the practice of public accounting gained under the direct supervision of a CPA certified in any state, with not less than 600 hours of these hours in the performance of audits if the services involve an audit or not less than 600 of these hours in the performance of reviews or audits if the services involve a review but not an audit. One year of experience shall consist of no fewer than 2,000 hours of full- or part-time employment that extends over a period of no less than one year and no more than three years.

11. Have you ever held a license or certification to practice public accounting in another state/jurisdiction?

No ☐

Yes ☐ If yes, list all the states in which you currently hold or have held a license or certificate to practice public accounting. The "*practice of public accounting*" means the giving of an assurance, in a report or otherwise, whether expressly or implicitly, unless this assurance is given by an employee to his employer. If necessary, you may attach any additional sheet(s) of paper.

State/Jurisdiction	License or Certificate Number	Expiration Date

☞ **Submit an original Verification of Regulant Status/Letter of Good Standing, dated within the last 60 days, from each state/jurisdiction in which you hold or have held a license or certification, which confirms:** (i) that you are in good standing in that state; (ii) that you have not been found guilty of violating that state's standards of conduct or practice; (iii) that you have no pending action alleging violations of that state's standards of conduct or practice; (iv) that you met the applicable education requirements in effect in that state when you passed the **Uniform CPA Examination**; and (v) that you met the experience requirement for a certificate in effect in Virginia when the application is received by the Virginia Board of Accountancy.

☞ If you hold a CPA certificate from a state that the Virginia Board of Accountancy has determined meets substantial equivalency provisions as set forth in § **54.1-4411** of the *Code of Virginia*, you will be considered to have met the requirements of (iv) and (v) above. A list of states meeting these provisions may be obtained online at <http://www.boa.virginia.gov> or by calling the Board office at (804) 367-8505.

☞ If your CPA certificate was not issued by a state that is considered to be substantially equivalent, submit a completed **Verification of Experience Form** with this application affirming that you have met the experience requirement in **18 VAC 5-21-30 D** of the *Virginia Board of Accountancy Regulations*.

12. Have you ever been subject to a disciplinary action imposed by any (including Virginia) local, state or national regulatory body?

No ☐

Yes ☐ If yes, list all the names of the jurisdictions in which a disciplinary action took place and the license number. Provide an explanation of events, including a description of the disciplinary proceeding and the type of sanctions that were imposed (i.e., suspension, revocation, voluntary surrender of license, monetary penalty, fine, reprimand, etc.). Attach copies of any correspondence or documentation (including a copy of the final order, decree or case decision) related to this matter. If necessary, you may attach any additional sheet(s) of paper.

13. A. Have you ever been convicted in any jurisdiction of **any felony**? *Any guilty plea or plea of nolo contendere must be disclosed on this application. Do not disclose violations that were adjudicated as a minor in the juvenile court system.*

No ☐ Yes ☐ If yes, please provide the information requested in **13.C**.

- B. Have you ever been convicted in any jurisdiction of **any misdemeanor**? *Any guilty plea or plea of nolo contendere must be disclosed on this application. Do not disclose violations that were adjudicated as a minor in the juvenile court system.*

No ☐ Yes ☐ If yes, please provide the information requested in **13.C**.

- C. If you answered “yes” to either question **13.A.** or **13.B.**, list the felony and/or misdemeanor conviction(s). Attach a copy of all applicable criminal convictions, state police and court records; information on the current status of your incarceration, parole, probation, etc.; and any other information you wish to have considered with this application (i.e., reference letters, documentation of rehabilitation, etc.). If necessary, you may attach any additional sheet(s) of paper.
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14. I, the undersigned, certify the foregoing statements and answers are true, and I have not suppressed any information that might affect the Virginia Board of Accountancy’s decision to approve this application. I will notify the Virginia Board of Accountancy if I am subject to any disciplinary action or convicted of any felony or misdemeanor charges (in any jurisdiction) prior to receiving my certificate. I also certify that I understand, and have complied with, the laws of Virginia related to Certified Public Accountants under the provisions of **Chapter 44 of Title 54.1 of the Code of Virginia**, and the **Virginia Board of Accountancy Regulations**. By signing this application, I hereby certify that: (i) I have not violated the Board’s standards of conduct or standards of practice, (ii) I fully understand and agree to comply with the applicable continuing professional education requirements set forth in **§ 54.1-4410 of the Code of Virginia** and **18 VAC 5-21-170 of the Virginia Board of Accountancy Regulations**, (iii) if it has been more than three years since I completed the **Uniform CPA Examination**, that I have met the continuing education requirements established in **18 VAC 5-21-170 A 3 or B 3**, whichever is applicable, of the **Virginia Board of Accountancy Regulations**, for the three years prior to submitting this application, and (iv) I agree to comply with the applicable statutes and regulations of any other state in which I become authorized to practice.

Signature _____

Date _____

☞ Copies of the aforementioned sections of the **Code of Virginia** and the **Virginia Board of Accountancy Regulations**, as well as all applicable forms and other information, may be obtained online at <http://www.boa.virginia.gov>, or by calling the Board office at (804) 367-8505.